

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☒ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>VIGNET INC 401(K) PROFIT SHARING PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2014</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2014</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2014</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>VIGNET INC</u> <u>4114 LEGATO ROAD 9TH FLOOR</u> <u>FAIRFAX, VA 22030</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>26-3159426</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>703-362-8082</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>26-3159426</u>	2c Plan Sponsor's telephone number <u>703-362-8082</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>26-3159426</u>					
2c Plan Sponsor's telephone number <u>703-362-8082</u>					
2d Business code (see instructions) <u>541990</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	03/01/2023	JAMES CAMIC
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	176
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	130
a(2) Total number of active participants at the end of the plan year		6a(2)	139
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	76
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	215
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	215
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	214
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	21
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☒ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☒ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan VIGNET INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VIGNET INC	D Employer Identification Number (EIN) 26-3159426	

Part I	Service Provider Information (see instructions)
---------------	--

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PAYCHEX SECURITIES CORPORATION	225 KENNETH DRIVE ROCHESTER, NY 14623
16-1486352	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	14192	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>VIGNET INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VIGNET INC</u>	D Employer Identification Number (EIN) <u>26-3159426</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3047731	3408754
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	69206	41993
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2961904	4911146
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 0	
(2)	Employer real property.....	1d(2) 0	
e	Buildings and other property used in plan operation	1e 0	
f	Total assets (add all amounts in lines 1a through 1e)	1f 6078841	8361893
Liabilities			
g	Benefit claims payable	1g 0	
h	Operating payables	1h 0	
i	Acquisition indebtedness.....	1i 0	
j	Other liabilities.....	1j 0	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 0	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 6078841	8361893

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 871120	
	(B) Participants	2a(1)(B) 1293535	
	(C) Others (including rollovers).....	2a(1)(C) 296994	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	2461649
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 396	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E) 2562	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	2958
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 108787	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	108787
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		564128
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3137522
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	839546	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		839546
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	14671	
(3) Investment advisory and management fees.....	2i(3)	253	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		14924
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		854470
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2283052
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BURDETTE SMITH & BISH LLC

(2) EIN: 45-4037800

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan VIGNET INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 VIGNET INC	D Employer Identification Number (EIN) 26-3159426

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 16-1470238	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☒ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☒ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☒ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____



401(K) PROFIT SHARING PLAN & TRUST

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

**AS OF DECEMBER 31, 2021 AND 2020
AND FOR THE YEAR ENDED DECEMBER 31, 2021**



4114 Legato Road
5TH Floor
Fairfax, VA 22033

P: 703.591.5200
F: 703.385.3572

WWW.BSB.CPA

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

CONTENTS

	<u>Page</u>
<u>BASIC FINANCIAL STATEMENTS</u>	
Independent Auditor's Report	1 - 3
Statements of Net Assets Available for Benefits	
December 31, 2021 and 2020	4
Statement of Changes in Net Assets Available for Benefits	
For the Year Ended December 31, 2021	5
Notes to Financial Statements	6 - 10
<u>SUPPLEMENTAL SCHEDULE</u>	
Schedule of Assets Held at End of Year, Form 5500, Schedule H, Line 4i	
December 31, 2021	11 - 12



Independent Auditor's Report

**To the Trustees and Participants of
Vignet, Inc. Profit Sharing Plan & Trust
Fairfax, Virginia**

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements

We have performed an audit of the accompanying financial statements of Vignet, Inc. Profit Sharing Plan & Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Vignet, Inc. Profit Sharing Plan & Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2021 and 2020, and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vignet, Inc. Profit Sharing Plan & Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our

audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vignet, Inc. Profit Sharing Plan & Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vignet, Inc. Profit Sharing Plan & Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Vignet, Inc. Profit Sharing Plan & Trust's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held at End of Year as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Burdette Smith & Bish, LLC

Fairfax, Virginia

February 15, 2023

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Investments at fair value:	\$ 8,319,900	\$ 6,009,635
Receivables		
Notes receivable from participants	41,993	69,206
Participant contributions receivable	57,826	40,184
Employer contributions receivable	45,618	31,531
	<u>145,437</u>	<u>140,921</u>
TOTAL ASSETS	<u>8,465,337</u>	<u>6,150,556</u>
<u>LIABILITIES</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>	<u>\$ 8,465,337</u>	<u>\$ 6,150,556</u>

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2021

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment income:	
Net appreciation in fair value of investments	\$ 564,128
Interest and dividends	109,183
	<u>673,311</u>
 Interest income on notes receivable from participants	 <u>2,562</u>
 Contributions:	
Participants	1,311,177
Employer	885,207
Rollovers	296,994
	<u>2,493,378</u>
 Total Additions	 <u>3,169,251</u>

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants	822,918
Deemed distributions	16,628
Administrative expense	<u>14,924</u>
 Total Deductions	 <u>854,470</u>
 NET INCREASE (DECREASE)	 2,314,781
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING	6,150,556
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	<u>\$ 8,465,337</u>

VIGNET, INC.

401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Vignet, Inc. 401(k) Profit Sharing Plan Trust (the Plan) provides only general information. Participants should refer to the Plan nonstandard adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which qualifies under Section 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). An employee is eligible to participate in the Plan if they are 21 years of age and after they have completed three consecutive months of service.

The recordkeeper of the Plan is Paychex, Inc. (Paychex), and the trustee and custodian of the Plan is Mid Atlantic Trust Company (MATC). The administrator of the Plan is the Company. The custodian holds all assets of the Plan in accordance with the service provider contract with the Company. The Company's management is responsible for oversight of the Plan. The Company's management determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Participant Contributions

Participants may make salary reduction contributions up to 92% of pretax annual compensation subject to the limitations of the Internal Revenue Code (IRC), as defined in the Plan. The Plan operates under a Qualified Automatic Contribution Arrangement (QACA) where employees are automatically enrolled in the Plan. Under a QACA each employee that has not timely returned a salary reduction agreement will initially have 3% of their eligible compensation deferred automatically, and the deferral percentage will increase 1% per year until reaching 6%.

Qualified distributions from other qualified retirement plans can also be contributed to the Plan and retained as a rollover contribution. Participants are immediately vested in their salary reduction and rollover contributions plus actual earnings thereon.

The Plan allows participants to make Roth 401(k) contributions. The additional Roth contribution does not allow a total employee's contribution to the Plan above the dollar limits of 401(k) contributions for the year.

Company Contributions

The Company has the option to contribute to the Plan under a qualified automatic contribution arrangement safe harbor match. Participants are entitled to the contribution if they meet the eligibility requirements to participate in the Plan. The percentage of elective deferral contributions matched, if any, shall be a percentage determined by the Company and shall apply to all eligible persons for the entire plan year. Contributions, when made, are allocated based upon a percentage of each participant's deferral and vest 100% after one year of continuous service. During 2021, the Company contributed 100% of the first 6% of each participant's salary reduction contribution.

The Company has the option to make annual non-elective contributions to the Plan. A participant must complete six consecutive months and at least 500 hours of service to qualify for this discretionary contribution. Non-elective employer contributions made to the Plan are allocated to the participant's account based on an integrated allocation formula. For the year ended December 31, 2021, no such contributions were made. Vesting in the Company contributions (plus earnings thereon) is based on years of continuous service. Profit sharing contributions vest by 20% after completion of the first two years of service and vest an additional 20% per year thereafter until fully vested after six years. Participants also become fully vested if they become totally disabled (as defined by the Plan), or in death.

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan, continued

Participant Accounts

Each participant's account is credited with the participant's salary deferral contribution, rollovers (transfers in from other qualified plans), the Company contributions, and allocations of (a) Company discretionary contributions (if any), (b) Plan earnings, (c) realized and unrealized gains and losses on investments, and (d) administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participant Notes Receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All loans must be approved by the Plan administrator and will bear interest at a rate commensurate with local prevailing rates. Interest rates on participant loans range from 4.25% to 6.0%. Loans are secured by the balance in the participant's account, require periodic payments and are due through May 2025.

Payment of Benefits

Participants are eligible for retirement benefits upon attaining the age of 65 or early retirement, defined as age 59 1/2. On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, life annuity or installments over a period of time. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or elect a direct rollover distribution. However, if the total value of the vested balance is \$5,000 or less, the entire vested balance will be distributed in a lump sum payment. Benefit payments to participants are recorded when paid.

Forfeited Accounts

Terminating participants forfeit the non-vested portion of the participant employer contributions. Forfeitures can be used to reduce the administrative expenses first; any remaining amounts are used to reduce the Company's contributions to the Plan. For the year ended December 31, 2021, forfeitures of \$310 were used to reduce employer contributions, and \$2,244 was used to reduce administrative fees. At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$-0- and \$310, respectively.

Investment Options

Participants are afforded several investment options covering a wide range of investment objectives and risk. Participants may allocate their contributions across these options in any proportion they wish and can change this allocation at any time. Transfers of account balances between elected investment options may also be made at any time.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the cash basis method of accounting.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

VIGNET, INC.

401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Summary of Significant Accounting Policies, continued

Administrative Expenses

The Company may elect to pay the administrative expenses of the Plan. If not paid by the Company, administrative expenses are required to be paid by the Plan. All such costs and expenses will, unless allocable to the accounts of particular participants, be charged against the accounts of all participants on a pro-rata basis or in such other reasonable manner as may be directed by the Company. In addition, certain accounting and administrative functions of the Plan are performed by employees of the Company at no cost to the Plan.

Participant Notes Receivable

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Fair Value of Financial Instruments

Accounting Standards Codification 820, *Fair Value Measurements* (ASC 820) establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America. ASC 820 provides a three-tiered fair value hierarchy with Level 1 representing quoted prices for identical assets or liabilities in an active market and Level 3 representing a valuation methodology based on unobservable inputs significant to the fair value measurement. Under ASC 820, Level 2 valuation methodologies include: 1) quoted similar assets or liabilities in an active market, 2) quoted identical or similar assets or liabilities in an inactive market, 3) inputs other than quoted prices that are observable for the asset or liability, and 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. The Plan discloses its financial instruments at fair value. For the registered investment companies, quoted market prices are the basis for the fair value of investment securities. Market values are determined using the last reported sales price on the last business day of the Plan year. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end.

Income Recognition

In accordance with the policy of stating investments at current market value, net realized and unrealized appreciation and depreciation are reflected in the statement of changes in net assets available for Plan benefits. Earnings and interest from investments are recorded as earned using the accrual method of accounting. Dividends are recorded on the ex-dividend date.

NOTE 3 – Investments

The following table presents, by level, the Plan's investments at fair value:

December 31, 2021				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 4,911,146	\$ -	\$ -	\$ 4,911,146
Interest-bearing cash	3,408,754	-	-	3,408,754
Investments at fair value	<u>\$ 8,319,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,319,900</u>

December 31, 2020				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 2,961,904	\$ -	\$ -	\$ 2,961,904
Interest-bearing cash	3,047,731	-	-	3,047,731
Investments at fair value	<u>\$ 6,009,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,009,635</u>

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Investments, continued

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2021, are reported in net appreciation (depreciation) in value of investments.

NOTE 4 – Certified Investment Information

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments from participants as shown in the statements of net assets available for benefits as of December 31, 2021 and 2020.
- Investment income, net, as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2021.
- Investment information included in the schedule of assets (held at end of year) as of December 31, 2021, as shown on the ERISA-required supplemental schedule.

At the request of the Plan Administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

NOTE 5 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to reduce or discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 6 – Tax Status

The IRS has determined and informed the Plan sponsor by a letter dated April 10, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Management evaluated the Plan's tax positions under guidance from the Financial Accounting Standards Board and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

VIGNET, INC. 401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Related Party Transactions and Party-in-Interest Transactions

Participant loan and distribution processing fees are paid to Paychex by participants. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. Certain management fees in the form of an expense ratio charged to each investment option are paid by the Plan and deducted from earnings on investments. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules or ERISA. The Plan Sponsor pays any other fees related to the Plan's operations.

NOTE 8 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements and changes in net assets available for benefits to the Form 5500:

	<u>2021</u>	<u>2020</u>
Net asset available for benefits - financial statements	\$ 8,465,337	\$ 6,150,556
Less participant contributions receivable	(57,826)	(40,184)
Less employer contributions receivable	(45,618)	(31,531)
Net assets available for benefits - Form 5500	<u>\$ 8,361,893</u>	<u>\$ 6,078,841</u>

The following is a reconciliation of the change in the net assets available for benefits per the financial statements to the Form 5500:

	<u>2021</u>
Net increase in net assets - financial statements	\$ 2,314,781
Plus 2020 participant contributions receivable	40,184
Plus 2020 employer contributions receivable	31,531
Less 2021 participant contributions receivable	(57,826)
Less 2021 employer contributions receivable	(45,618)
Net income - Form 5500.....	<u>\$ 2,283,052</u>

NOTE 10 – Subsequent Events

The Company has evaluated subsequent events through February 15, 2023, the date which the financial statements were available to be issued.

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

SUPPLEMENTAL SCHEDULE OF ASSETS
HELD AT END OF YEAR
FORM 5500
SCHEDULE H, LINE 4i
EIN 26-3159426, PLAN NUMBER 001
DECEMBER 31, 2021

(a)	(b)	(c)	(e)
	Identity of issue borrower, lessor or similar party	Description of investment including maturity date, rate of interest collateral, par or maturity value	Current Value
	Blackrock Core Bond Portfolio Institutional	Registered investment Company	63,688
	Blackrock Floating Rate Income Institutional	Registered investment Company	14,024
	Blackrock High Yield Bond Portfolio Institutional	Registered investment Company	46,885
	Vanguard GNMA Fund	Registered investment Company	4,386
	Vanguard Inflation Protected Securities	Registered investment Company	6,094
	Vanguard Long-Term Treasury Index Admiral	Registered investment Company	21,297
	Vanguard MAT Ind Admiral	Registered investment Company	6,996
	Vanguard Mortgage Backed Securities Index	Registered investment Company	15,012
	Vanguard P Short-Term Ind Admiral	Registered investment Company	16,239
	Vanguard Short Term Investment Grade	Registered investment Company	16,312
	Vanguard Short Term Investment Grade Inv	Registered investment Company	22,616
	Vanguard Short-Term Treasury Index	Registered investment Company	1
	Vanguard Short-Term Treasury Investment	Registered investment Company	6,854
	Vanguard International Gro Inc	Registered investment Company	113,219
	Vanguard Total International Bond Index	Registered investment Company	13,497
	Blackrock 20/80 Target Allocation Institutional	Registered investment Company	3,985
	Blackrock Commodity Strategies Portfolio Inst	Registered investment Company	6,101
	Blackrock Global Long/Short Credit Institutional	Registered investment Company	4,602
	Blackrock Global Long/Short Equity Institutional	Registered investment Company	3,773
	Blackrock Inf Pr Bon Institutional	Registered investment Company	23,400
	Blackrock Lifepath Index 2025 K	Registered investment Company	5,625
	Blackrock Lifepath Index 2035 Portfolio Inst	Registered investment Company	29,051
	Blackrock Lifepath Index 2035 K	Registered investment Company	4,438
	Blackrock Lifepath Index 2040 Portfolio Inst	Registered investment Company	207,366
	Blackrock Lifepath Index 2040 K	Registered investment Company	14,050
	Blackrock Lifepath Index 2045 Portfolio Inst	Registered investment Company	331,136
	Blackrock Lifepath Index 2045 K	Registered investment Company	34,062
	Blackrock Lifepath Index 2050 Portfolio Inst	Registered investment Company	63,874
	Blackrock Lifepath Index 2050 K	Registered investment Company	8,089
	Blackrock Lifepath Index 2055 Portfolio Inst	Registered investment Company	22,689
	Blackrock Lifepath Index 2055 K	Registered investment Company	178,094
	Blackrock Lifepath Index 2060 Portfolio Inst	Registered investment Company	8,638
	Blackrock Lifepath 2060 K	Registered investment Company	9,785
	Blackrock Lifepath Index 2065 K	Registered investment Company	3,530
	Blackrock Lifepath Ret Inst	Registered investment Company	31,327
	Vanguard 500 Index Admiral	Registered investment Company	562,092
	Vanguard Balanced Index Admiral	Registered investment Company	100,980
	Vanguard Communication Services Index	Registered investment Company	97,126
	Vanguard Consumer Discretionary Index	Registered investment Company	253,879
	Vanguard Consumer Staples Index	Registered investment Company	15,877
	Vanguard Dividend Appreciate Index	Registered investment Company	76,698
	Vanguard Emerging Markets Stock Index	Registered investment Company	92,126
	Vanguard Energy Index Admiral	Registered investment Company	12,589
	Vanguard Equity Income Admiral	Registered investment Company	51,286
	Vanguard European Stock Index Admiral	Registered investment Company	2,629
	Vanguard Explorer Admiral	Registered investment Company	11,377
	Vanguard Financial Index	Registered investment Company	41,480
	Vanguard Health Care Index	Registered investment Company	200,675

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

SUPPLEMENTAL SCHEDULE OF ASSETS
HELD AT END OF YEAR
FORM 5500
SCHEDULE H, LINE 4i
EIN 26-3159426, PLAN NUMBER 001
DECEMBER 31, 2021

(a)	(b)	(c)	(e)
Identity of issue borrower, lessor or similar party	Description of investment including maturity date, rate of interest collateral, par or maturity value	Current Value	
Vanguard Industrials Index	Registered investment Company	62,595	
Vanguard Information Technology Index	Registered investment Company	548,425	
Vanguard Mid Cap Growth Index	Registered investment Company	241,553	
Vanguard Mid Cap Index Fund	Registered investment Company	65,228	
Vanguard Mid Cap Value Index	Registered investment Company	29,674	
Vanguard Total Markets Index	Registered investment Company	543,659	
Vanguard Real Estate Index	Registered investment Company	75,929	
Vanguard Small Cap Value Index	Registered investment Company	81,510	
Vanguard Tax-Managed Small-Cap	Registered investment Company	49,649	
Vanguard Total International Stock Index	Registered investment Company	142,839	
Vanguard US Growth Admiral	Registered investment Company	180,024	
Vanguard Utilities Index Admiral	Registered investment Company	10,512	
Vanguard Treasury Money Market Investment	Interest - bearing cash	3,408,754	
		8,319,900	
* Participant Loans	4.25% - 6.0% interest, maturing through May 2025	41,993	
		<u>8,361,893</u>	

* Denotes party-in-interest.

(d) Cost information is not presented as these are participant directed accounts.



401(K) PROFIT SHARING PLAN & TRUST

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

**AS OF DECEMBER 31, 2021 AND 2020
AND FOR THE YEAR ENDED DECEMBER 31, 2021**



4114 Legato Road
5TH Floor
Fairfax, VA 22033

P: 703.591.5200
F: 703.385.3572

WWW.BSB.CPA

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

CONTENTS

	<u>Page</u>
<u>BASIC FINANCIAL STATEMENTS</u>	
Independent Auditor's Report	1 - 3
Statements of Net Assets Available for Benefits	
December 31, 2021 and 2020	4
Statement of Changes in Net Assets Available for Benefits	
For the Year Ended December 31, 2021	5
Notes to Financial Statements	6 - 10
<u>SUPPLEMENTAL SCHEDULE</u>	
Schedule of Assets Held at End of Year, Form 5500, Schedule H, Line 4i	
December 31, 2021	11 - 12



Independent Auditor's Report

**To the Trustees and Participants of
Vignet, Inc. Profit Sharing Plan & Trust
Fairfax, Virginia**

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements

We have performed an audit of the accompanying financial statements of Vignet, Inc. Profit Sharing Plan & Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Vignet, Inc. Profit Sharing Plan & Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2021 and 2020, and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vignet, Inc. Profit Sharing Plan & Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our

audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vignet, Inc. Profit Sharing Plan & Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vignet, Inc. Profit Sharing Plan & Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Vignet, Inc. Profit Sharing Plan & Trust's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held at End of Year as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Burdette Smith & Bish, LLC

Fairfax, Virginia

February 15, 2023

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Investments at fair value:	\$ 8,319,900	\$ 6,009,635
Receivables		
Notes receivable from participants	41,993	69,206
Participant contributions receivable	57,826	40,184
Employer contributions receivable	45,618	31,531
	<u>145,437</u>	<u>140,921</u>
TOTAL ASSETS	<u>8,465,337</u>	<u>6,150,556</u>
<u>LIABILITIES</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>	<u>\$ 8,465,337</u>	<u>\$ 6,150,556</u>

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2021

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment income:	
Net appreciation in fair value of investments	\$ 564,128
Interest and dividends	109,183
	<u>673,311</u>
Interest income on notes receivable from participants	<u>2,562</u>
Contributions:	
Participants	1,311,177
Employer	885,207
Rollovers	296,994
	<u>2,493,378</u>
Total Additions	<u>3,169,251</u>

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants	822,918
Deemed distributions	16,628
Administrative expense	<u>14,924</u>
Total Deductions	<u>854,470</u>
NET INCREASE (DECREASE)	2,314,781
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING	<u>6,150,556</u>
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	<u>\$ 8,465,337</u>

VIGNET, INC.

401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Vignet, Inc. 401(k) Profit Sharing Plan Trust (the Plan) provides only general information. Participants should refer to the Plan nonstandard adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which qualifies under Section 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). An employee is eligible to participate in the Plan if they are 21 years of age and after they have completed three consecutive months of service.

The recordkeeper of the Plan is Paychex, Inc. (Paychex), and the trustee and custodian of the Plan is Mid Atlantic Trust Company (MATC). The administrator of the Plan is the Company. The custodian holds all assets of the Plan in accordance with the service provider contract with the Company. The Company's management is responsible for oversight of the Plan. The Company's management determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Participant Contributions

Participants may make salary reduction contributions up to 92% of pretax annual compensation subject to the limitations of the Internal Revenue Code (IRC), as defined in the Plan. The Plan operates under a Qualified Automatic Contribution Arrangement (QACA) where employees are automatically enrolled in the Plan. Under a QACA each employee that has not timely returned a salary reduction agreement will initially have 3% of their eligible compensation deferred automatically, and the deferral percentage will increase 1% per year until reaching 6%.

Qualified distributions from other qualified retirement plans can also be contributed to the Plan and retained as a rollover contribution. Participants are immediately vested in their salary reduction and rollover contributions plus actual earnings thereon.

The Plan allows participants to make Roth 401(k) contributions. The additional Roth contribution does not allow a total employee's contribution to the Plan above the dollar limits of 401(k) contributions for the year.

Company Contributions

The Company has the option to contribute to the Plan under a qualified automatic contribution arrangement safe harbor match. Participants are entitled to the contribution if they meet the eligibility requirements to participate in the Plan. The percentage of elective deferral contributions matched, if any, shall be a percentage determined by the Company and shall apply to all eligible persons for the entire plan year. Contributions, when made, are allocated based upon a percentage of each participant's deferral and vest 100% after one year of continuous service. During 2021, the Company contributed 100% of the first 6% of each participant's salary reduction contribution.

The Company has the option to make annual non-elective contributions to the Plan. A participant must complete six consecutive months and at least 500 hours of service to qualify for this discretionary contribution. Non-elective employer contributions made to the Plan are allocated to the participant's account based on an integrated allocation formula. For the year ended December 31, 2021, no such contributions were made. Vesting in the Company contributions (plus earnings thereon) is based on years of continuous service. Profit sharing contributions vest by 20% after completion of the first two years of service and vest an additional 20% per year thereafter until fully vested after six years. Participants also become fully vested if they become totally disabled (as defined by the Plan), or in death.

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan, continued

Participant Accounts

Each participant's account is credited with the participant's salary deferral contribution, rollovers (transfers in from other qualified plans), the Company contributions, and allocations of (a) Company discretionary contributions (if any), (b) Plan earnings, (c) realized and unrealized gains and losses on investments, and (d) administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participant Notes Receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All loans must be approved by the Plan administrator and will bear interest at a rate commensurate with local prevailing rates. Interest rates on participant loans range from 4.25% to 6.0%. Loans are secured by the balance in the participant's account, require periodic payments and are due through May 2025.

Payment of Benefits

Participants are eligible for retirement benefits upon attaining the age of 65 or early retirement, defined as age 59 1/2. On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount, life annuity or installments over a period of time. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or elect a direct rollover distribution. However, if the total value of the vested balance is \$5,000 or less, the entire vested balance will be distributed in a lump sum payment. Benefit payments to participants are recorded when paid.

Forfeited Accounts

Terminating participants forfeit the non-vested portion of the participant employer contributions. Forfeitures can be used to reduce the administrative expenses first; any remaining amounts are used to reduce the Company's contributions to the Plan. For the year ended December 31, 2021, forfeitures of \$310 were used to reduce employer contributions, and \$2,244 was used to reduce administrative fees. At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$-0- and \$310, respectively.

Investment Options

Participants are afforded several investment options covering a wide range of investment objectives and risk. Participants may allocate their contributions across these options in any proportion they wish and can change this allocation at any time. Transfers of account balances between elected investment options may also be made at any time.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the cash basis method of accounting.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

VIGNET, INC.

401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Summary of Significant Accounting Policies, continued

Administrative Expenses

The Company may elect to pay the administrative expenses of the Plan. If not paid by the Company, administrative expenses are required to be paid by the Plan. All such costs and expenses will, unless allocable to the accounts of particular participants, be charged against the accounts of all participants on a pro-rata basis or in such other reasonable manner as may be directed by the Company. In addition, certain accounting and administrative functions of the Plan are performed by employees of the Company at no cost to the Plan.

Participant Notes Receivable

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Fair Value of Financial Instruments

Accounting Standards Codification 820, *Fair Value Measurements* (ASC 820) establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America. ASC 820 provides a three-tiered fair value hierarchy with Level 1 representing quoted prices for identical assets or liabilities in an active market and Level 3 representing a valuation methodology based on unobservable inputs significant to the fair value measurement. Under ASC 820, Level 2 valuation methodologies include: 1) quoted similar assets or liabilities in an active market, 2) quoted identical or similar assets or liabilities in an inactive market, 3) inputs other than quoted prices that are observable for the asset or liability, and 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. The Plan discloses its financial instruments at fair value. For the registered investment companies, quoted market prices are the basis for the fair value of investment securities. Market values are determined using the last reported sales price on the last business day of the Plan year. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end.

Income Recognition

In accordance with the policy of stating investments at current market value, net realized and unrealized appreciation and depreciation are reflected in the statement of changes in net assets available for Plan benefits. Earnings and interest from investments are recorded as earned using the accrual method of accounting. Dividends are recorded on the ex-dividend date.

NOTE 3 – Investments

The following table presents, by level, the Plan's investments at fair value:

December 31, 2021				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 4,911,146	\$ -	\$ -	\$ 4,911,146
Interest-bearing cash	3,408,754	-	-	3,408,754
Investments at fair value	<u>\$ 8,319,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,319,900</u>
December 31, 2020				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 2,961,904	\$ -	\$ -	\$ 2,961,904
Interest-bearing cash	3,047,731	-	-	3,047,731
Investments at fair value	<u>\$ 6,009,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,009,635</u>

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Investments, continued

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2021, are reported in net appreciation (depreciation) in value of investments.

NOTE 4 – Certified Investment Information

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments from participants as shown in the statements of net assets available for benefits as of December 31, 2021 and 2020.
- Investment income, net, as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2021.
- Investment information included in the schedule of assets (held at end of year) as of December 31, 2021, as shown on the ERISA-required supplemental schedule.

At the request of the Plan Administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

NOTE 5 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to reduce or discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 6 – Tax Status

The IRS has determined and informed the Plan sponsor by a letter dated April 10, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Management evaluated the Plan's tax positions under guidance from the Financial Accounting Standards Board and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

VIGNET, INC.

401(K) PROFIT SHARING PLAN & TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Related Party Transactions and Party-in-Interest Transactions

Participant loan and distribution processing fees are paid to Paychex by participants. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. Certain management fees in the form of an expense ratio charged to each investment option are paid by the Plan and deducted from earnings on investments. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules or ERISA. The Plan Sponsor pays any other fees related to the Plan's operations.

NOTE 8 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements and changes in net assets available for benefits to the Form 5500:

	<u>2021</u>	<u>2020</u>
Net asset available for benefits - financial statements	\$ 8,465,337	\$ 6,150,556
Less participant contributions receivable	(57,826)	(40,184)
Less employer contributions receivable	(45,618)	(31,531)
Net assets available for benefits - Form 5500	<u>\$ 8,361,893</u>	<u>\$ 6,078,841</u>

The following is a reconciliation of the change in the net assets available for benefits per the financial statements to the Form 5500:

	<u>2021</u>
Net increase in net assets - financial statements	\$ 2,314,781
Plus 2020 participant contributions receivable	40,184
Plus 2020 employer contributions receivable	31,531
Less 2021 participant contributions receivable	(57,826)
Less 2021 employer contributions receivable	(45,618)
Net income - Form 5500.....	<u>\$ 2,283,052</u>

NOTE 10 – Subsequent Events

The Company has evaluated subsequent events through February 15, 2023, the date which the financial statements were available to be issued.

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

SUPPLEMENTAL SCHEDULE OF ASSETS
HELD AT END OF YEAR
FORM 5500
SCHEDULE H, LINE 4i
EIN 26-3159426, PLAN NUMBER 001
DECEMBER 31, 2021

(a)	(b)	(c)	(e)
	Identity of issue borrower, lessor or similar party	Description of investment including maturity date, rate of interest collateral, par or maturity value	Current Value
	Blackrock Core Bond Portfolio Institutional	Registered investment Company	63,688
	Blackrock Floating Rate Income Institutional	Registered investment Company	14,024
	Blackrock High Yield Bond Portfolio Institutional	Registered investment Company	46,885
	Vanguard GNMA Fund	Registered investment Company	4,386
	Vanguard Inflation Protected Securities	Registered investment Company	6,094
	Vanguard Long-Term Treasury Index Admiral	Registered investment Company	21,297
	Vanguard MAT Ind Admiral	Registered investment Company	6,996
	Vanguard Mortgage Backed Securities Index	Registered investment Company	15,012
	Vanguard P Short-Term Ind Admiral	Registered investment Company	16,239
	Vanguard Short Term Investment Grade	Registered investment Company	16,312
	Vanguard Short Term Investment Grade Inv	Registered investment Company	22,616
	Vanguard Short-Term Treasury Index	Registered investment Company	1
	Vanguard Short-Term Treasury Investment	Registered investment Company	6,854
	Vanguard International Gro Inc	Registered investment Company	113,219
	Vanguard Total International Bond Index	Registered investment Company	13,497
	Blackrock 20/80 Target Allocation Institutional	Registered investment Company	3,985
	Blackrock Commodity Strategies Portfolio Inst	Registered investment Company	6,101
	Blackrock Global Long/Short Credit Institutional	Registered investment Company	4,602
	Blackrock Global Long/Short Equity Institutional	Registered investment Company	3,773
	Blackrock Inf Pr Bon Institutional	Registered investment Company	23,400
	Blackrock Lifepath Index 2025 K	Registered investment Company	5,625
	Blackrock Lifepath Index 2035 Portfolio Inst	Registered investment Company	29,051
	Blackrock Lifepath Index 2035 K	Registered investment Company	4,438
	Blackrock Lifepath Index 2040 Portfolio Inst	Registered investment Company	207,366
	Blackrock Lifepath Index 2040 K	Registered investment Company	14,050
	Blackrock Lifepath Index 2045 Portfolio Inst	Registered investment Company	331,136
	Blackrock Lifepath Index 2045 K	Registered investment Company	34,062
	Blackrock Lifepath Index 2050 Portfolio Inst	Registered investment Company	63,874
	Blackrock Lifepath Index 2050 K	Registered investment Company	8,089
	Blackrock Lifepath Index 2055 Portfolio Inst	Registered investment Company	22,689
	Blackrock Lifepath Index 2055 K	Registered investment Company	178,094
	Blackrock Lifepath Index 2060 Portfolio Inst	Registered investment Company	8,638
	Blackrock Lifepath 2060 K	Registered investment Company	9,785
	Blackrock Lifepath Index 2065 K	Registered investment Company	3,530
	Blackrock Lifepath Ret Inst	Registered investment Company	31,327
	Vanguard 500 Index Admiral	Registered investment Company	562,092
	Vanguard Balanced Index Admiral	Registered investment Company	100,980
	Vanguard Communication Services Index	Registered investment Company	97,126
	Vanguard Consumer Discretionary Index	Registered investment Company	253,879
	Vanguard Consumer Staples Index	Registered investment Company	15,877
	Vanguard Dividend Appreciate Index	Registered investment Company	76,698
	Vanguard Emerging Markets Stock Index	Registered investment Company	92,126
	Vanguard Energy Index Admiral	Registered investment Company	12,589
	Vanguard Equity Income Admiral	Registered investment Company	51,286
	Vanguard European Stock Index Admiral	Registered investment Company	2,629
	Vanguard Explorer Admiral	Registered investment Company	11,377
	Vanguard Financial Index	Registered investment Company	41,480
	Vanguard Health Care Index	Registered investment Company	200,675

VIGNET, INC.
401(K) PROFIT SHARING PLAN & TRUST

SUPPLEMENTAL SCHEDULE OF ASSETS
HELD AT END OF YEAR
FORM 5500
SCHEDULE H, LINE 4i
EIN 26-3159426, PLAN NUMBER 001
DECEMBER 31, 2021

(a)	(b)	(c)	(e)
Identity of issue borrower, lessor or similar party	Description of investment including maturity date, rate of interest collateral, par or maturity value	Current Value	
Vanguard Industrials Index	Registered investment Company	62,595	
Vanguard Information Technology Index	Registered investment Company	548,425	
Vanguard Mid Cap Growth Index	Registered investment Company	241,553	
Vanguard Mid Cap Index Fund	Registered investment Company	65,228	
Vanguard Mid Cap Value Index	Registered investment Company	29,674	
Vanguard Total Markets Index	Registered investment Company	543,659	
Vanguard Real Estate Index	Registered investment Company	75,929	
Vanguard Small Cap Value Index	Registered investment Company	81,510	
Vanguard Tax-Managed Small-Cap	Registered investment Company	49,649	
Vanguard Total International Stock Index	Registered investment Company	142,839	
Vanguard US Growth Admiral	Registered investment Company	180,024	
Vanguard Utilities Index Admiral	Registered investment Company	10,512	
Vanguard Treasury Money Market Investment	Interest - bearing cash	3,408,754	
		8,319,900	
* Participant Loans	4.25% - 6.0% interest, maturing through May 2025	41,993	
		<u>8,361,893</u>	

* Denotes party-in-interest.

(d) Cost information is not presented as these are participant directed accounts.